



Core Competencies for Financial System Analysts in the Federal Government

**A Joint Project of the
Chief Financial Officers Council
and the
Joint Financial Management Improvement Program**

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U.S. Government Chief Financial Officers Council

The members of the U.S. Government Chief Financial Officers (CFO) Council—the CFOs and Deputy CFOs of all the 24 largest federal agencies and senior officials of the Office of Management and Budget and the Department of the Treasury—work collaboratively to improve financial management in the U.S. Government. The CFO Council has become a strong force for active cooperation among agencies dealing with common problems. Its composition of both political appointees and senior career civil servants ensures collaboration and continuity of effort.

Under the Chief Financial Officers Act of 1990, the CFO Council was established to advise and coordinate the activities of the agencies of its members on such matters as consolidation and modernization of financial systems, improved quality of financial information, financial data and information standards, internal controls, legislation affecting financial operations and organizations, and other financial management matters.

The CFO Act legislated broad authority for each CFO to oversee all financial management activities relating to the programs and operations of the agency. With this authority, the CFO will ensure that sound financial management practices are applied in all organizational components of his or her agency and that modern automated financial systems and tools are used. Specific CFO authority varies agency by agency, but may include some or all of the following financial and general management components: budget formulation and execution, facilities or property management, financial operations and analysis, financial systems, grants management, information resources management, personnel, and procurement. Information of the CFO Council can be found at its website:

www.financenet.gov/financenet/fed/cfo/cfo.htm

The Joint Financial Management Improvement Program

The JFMIP is a joint and cooperative undertaking of the U.S. Department of the Treasury, the General Accounting Office, the Office of Management and Budget, and the Office of Personnel Management working in cooperation with each other and other agencies to improve financial management practices in government. The Program was given statutory authorization in the Budget and Accounting Procedures Act of 1950 (31 USC 65). Leadership and program guidance are provided by the four Principals of the JFMIP—Comptroller General of the United States, Secretary of the Treasury, and the Directors of the Office of Management and Budget, and the Office of Personnel Management. Each Principal designates a representative to serve on the JFMIP Steering Committee, which is responsible for the general direction of the Program. The JFMIP Executive Director, and a program agency representative (who serves for 2 years) are also on the Steering Committee.

The Program promotes strategies and guides financial management improvement across government; reviews and coordinates central agencies activities and policy promulgations; and acts as catalyst and clearinghouse for sharing and disseminating information about good financial management practices. This information sharing is done through conferences and other educational events, newsletters, meetings with interagency groups and agency personnel, and through FinanceNet, an electronic clearinghouse on the Internet.

The JFMIP has worked on interagency projects that developed a financial systems framework and financial systems requirements. For the future JFMIP plans to assist federal agencies in improving their financial systems through its Program Management Office. The Office will work on revising the federal government's requirements definition, testing, and acquisition processes; the first target of opportunity is core financial systems. The objectives of the Office are to develop systems requirements, communicate and explain federal and agency needs, provide agencies and vendors information to improve financial systems, ensure that products meet relevant system requirements, and simplify the procurement process.

Information on JFMIP can be found at its website: www.financenet.gov/financenet/fed/jfmip/jfmip.htm or call 202/512-9201.

Foreword

The U.S. Chief Financial Officers (CFO) Council and the Office of Management and Budget designated the improvement of Federal financial management systems as its top priority in their jointly published report on *Federal Financial Management Status Report and Five Year Plan*. The Federal Financial Management Improvement Act of 1996 mandates that agencies implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards and the U.S. Government Standard General Ledger at the transaction level. Other recent legislation requires agencies to establish goals, benchmark agency processes, analyze missions and revise mission-related and administrative processes before investing in information technology.

Federal agencies must use its financial management systems effectively to provide timely and accurate financial information to managers to determine the costs of their program services and products in an environment that is increasingly characterized by business-type analysis and program evaluation. There must be a cooperative environment among program managers, financial managers, and systems developers to implement successful financial management systems in the Federal government. Agency project teams that work on financial management systems may consist of system accountants, financial system analysts, information technology personnel (computer systems analysts or specialists) and program managers--all of whom have different roles in the planning, development, and implementation of financial management systems.

The CFO Council (Financial Systems and Human Resources Committees) and the Joint Financial Management Improvement Program (JFMIP) jointly developed this document, Core Competencies for Financial System Analysts in the Federal Government. Financial system analysts, working cooperatively with information technology personnel, play a crucial role in developing and maintaining effective financial management systems in agencies. This document contains the core competencies, or the knowledge, skills, and abilities for financial system analysts to meet the challenges of financial management system implementation in today's changing environment. A companion document on Core Competencies in Financial Management for Information Technology Personnel Implementing Financial Management Systems has also been developed.

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List of Abbreviations

CFO	Chief Financial Officer
CFO Act	Chief Financial Officers Act of 1990
CIO	Chief Information Officer
COTR	Contracting Officer's Technical Representative
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act of 1996
FFMSR	Federal Financial Management System Requirements
FMS	Financial Management Service, Department of the Treasury
GAO	General Accounting Office
GPRA	Government Performance and Results Act of 1993
GSA	General Services Administration
IT	Information Technology
ITMRA	Information Technology Management Reform Act
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
SFFAS	Statement of Federal Financial Accounting Standards
USDA	U.S. Department of Agriculture

Introduction

Background

The impetus for developing core competencies began in 1994 following a governmentwide training symposium, sponsored by the Chief Financial Officers Council and the JFMIP, to share information and identify priorities for human resource development. The priorities identified at the symposium included developing core competencies for financial management personnel, which would assist CFOs and managers in obtaining and retaining a highly qualified workforce with knowledge, and know-how.

The Framework for Core Competencies for Financial Management Personnel in the Federal Government discusses the rationale, in broader terms, for developing core competencies. In part, this Framework document states the time has come for the Government to ensure that there is uniformity and consistency, to the extent feasible, in human resource development.

The Financial Systems and Human Resources Committees under the CFO Council, working in conjunction with the JFMIP, established an interagency team to develop the core competencies for financial system analysts. A companion document on core competencies in financial management for information technology personnel has been developed by an interagency team. Both teams worked closely with one another, since the coordination between the two disciplines of financial management and information technology is needed to ensure the implementation of a successful financial management system within the organization.

For these core competencies to be most effective, management from all disciplines need to fully support and promote the use of these documents on core competencies within their organizations. To maximize the benefits throughout the government from using core competencies, agencies are encouraged to share their best practices in education and training with other departments, and with JFMIP for posting to FinanceNet.

Purpose of this Document

This document is intended to be used as a reference tool and guide for financial system analysts at all levels (as reflected in the matrix identifying the core competencies) and in any organizational component performing financial management functions. This document may also be used as a reference tool and guide for systems accountants. In that case, the accountant core competencies included in the *Framework for Core Competencies for Financial Management Personnel in the Federal Government* would be applied along with the financial system analyst core competencies. As new financial management systems are being developed to meet the informational needs of agency management, central agencies requirements, Congress and other outside parties, this document will help foster better communication among the financial management and information technology communities, who must work together to develop and implement a system that will provide the financial information needed.

Core Competencies for Financial System Analysts

The core competencies for financial system analysts identify the knowledge, skills, and abilities considered necessary to perform effectively in today's rapidly changing environment. The core competencies are identified by the following levels:

- Level 1 Entry level: Typically consisting of introductory fundamental, basic, and routine activities; normally 1 to 2 years of experience as a financial system analyst.
- Level 2 Mid level: Consisting of applying proficiencies as a fully functional and experienced analyst; normally 2 to 4 years as a financial system analyst.
- Level 3 Senior level: Normally a team leader or supervisor, typically consisting of activities which address complexity, expertise, program impact, or extended operations involving multiple organizations.

The core competencies reflect the degree of knowledge, skills, and abilities required for a financial system analyst. The degree is identified as low, medium, or high within each level. For example, the degree of knowledge, skills, and abilities required of accounting by a financial system analyst is less than what one would expect for an accountant, and the rankings in section A of the matrix show them to be low to medium for the financial system analyst. In overall terms, the matrix reflects the progression expected as an individual moves from one level to the next.

Training Resources

For the competencies described in this document, there are numerous courses available within each agency, from established educational institutions, and from the many vendors in the business of professional education. Classroom instruction is very important in order to gain the essential principles and policies of various financial management processes and techniques. However, this knowledge must be reinforced with practical applications toward achieving these competencies. Financial system analysts will also benefit from management training in leadership, quality management, team management and oral and written communications in terms of facilitating their application of financial management principles.

An excellent resource for financial system analysts to find the types of training to meet their specific needs is through the Internet. The FinanceNet address--<http://www.financenet.gov/>--provides access to the web pages that contain many of the course catalogs and training materials from both private and public sector organizations in the education and training business.

Core Competencies (Knowledge of, Ability to Use, or Skill In Using)	Levels			Learning Objectives
	1	2	3	
A. Financial Management and Accounting Principles and Practices				
1. Accounting concepts and principles	L	M	M	1. Obtain general understanding of traditional accounting practices, operations, and procedures.
	L	M	M	2. Acquire knowledge on the different methods of accounting including accrual, obligation, and cost methods.
2. Federal accounting concepts and standards	L	M	M	Acquire general understanding of: <ul style="list-style-type: none"> o Federal accounting concepts and appropriation process. o Federal financial reporting. o Federal financial/accounting standards. o Internal agency fund control practices.
3. Agency accounting policies and procedures	L	M	M	Acquire knowledge of agency/organization: <ul style="list-style-type: none"> o accounting policies and procedures o agency financial reporting

Core Competencies (Knowledge of, Ability to Use, or Skill in Using)	Levels 1 2 3			Learning Objectives
B. Federal Financial System Requirements				
1. Financial management systems requirements issued by central agencies	L	M	H	Acquire general understanding of: <ul style="list-style-type: none"> o JFMIP Framework for Federal Financial Management Systems o JFMIP Federal Financial Management System Requirements (FFMSR) o OMB Circular A-127 - Financial Management Systems
2. Applicable legislative, administrative and regulatory requirements	L	M	H	Identify and interpret planning requirements resulting from major legislative and administrative changes as they apply to the incumbent's financial systems: <ul style="list-style-type: none"> o Treasury Financial Manual (TFM) o OMB Circulars
3. Working knowledge of functionalities in agency financial management systems	L	M	H	1. Acquire basic understanding of the functional processes of financial management systems being supported, e.g., core financial, payroll, accounts payable, etc.
	L	M	H	2. Acquire knowledge of agency financial management and information systems through: <ul style="list-style-type: none"> o Interviews and discussions with agency financial systems professionals. o Review and analysis of agency application operations manuals and user manuals.
4. Understanding of agency financial management systems architecture	L	M	H	1. Acquire general knowledge of the technical design structure supporting the agency's financial management systems.
	L	M	H	2. Acquire working knowledge of the functional system integration, e.g., core and feeder systems.

Core Competencies (Knowledge of, Ability to Use, or Skill In Using)	Levels			Learning Objectives
	1	2	3	
D. Business Process Analysis and Redesign				
1. Mission and functions of agency and/or organization	L	M	H	Acquire knowledge of the agency/organization's structure, mission, functions, and major components.
2. Agency's strategic plan	L	M	H	Obtain understanding of the Agency's Strategic Plan and the agency's strategy for change.
3. Evaluation of financial processes/systems	L	M	H	Acquire knowledge of tools and techniques to analyze processes and costs of specific practices and procedures.
4. Development of alternatives to improve/redesign processes/systems	L	M	H	Acquire knowledge of tools and techniques to reengineer/redesign business processes/systems in order to achieve more efficient operations.

Core Competencies (Knowledge of, Ability to Use, or Skill in Using)	Levels 1 2 3			Learning Objectives
E. Knowledge of System and Information Technology 1. Analyze and test off-the-shelf software packages or other software 2. Systems design concepts 3. Data management concepts 4. System architecture concepts for software, hardware, and telecommunications 5. Computer security requirements 6. Continuity of operations (concept of backup and recovery)				1. Acquire knowledge of available commercial off-the-shelf software packages. 2. Relate functional requirements to commercial off-the-shelf software packages capabilities to eliminate as much customization as possible. Acquire general knowledge of system development life cycle. 1. Acquire knowledge of data stewardship responsibilities. 2. Acquire knowledge of data architecture methodologies. 3. Acquire knowledge of database administration. 4. Acquire knowledge of data conversion and data verification methodologies. Acquire knowledge of system hardware and telecommunications environment supporting agency financial system. 1. Acquire knowledge of functional security requirements for financial systems. 2. Acquire general knowledge of technical security. Acquire general knowledge of technical operation of financial system, including production control concepts.

Core Competencies (Knowledge of, Ability to Use, or Skill In Using)	Levels 1 2 3			Learning Objectives
F. Project Management (con't)				
4. Test Planning	L	M	H	Acquire knowledge of systems test planning to include testing strategies, methods of testing and evaluation of results.
5. Team building skills	L	M	H	1. Demonstrate team-building techniques necessary to ensure a cohesive and productive workplace:
				o Possess the ability to integrate people from many disciplines into an effective team.
				o Be able to use basic coaching, brainstorming, directing, and delegating techniques and skills to foster teamwork for project success.
				o Possess the necessary skills to be able to negotiate effectively for materials, supplies, and services that are essential to the success of the project.
	L	M	H	2. Demonstrate conflict resolution skills necessary to ensure that each project is completed on time and within budget:
				o Recognize the determinants of conflict and their timing in the project life cycle to enhance active participation and minimize unproductive conflict.
	M	H	H	3. Provide effective communication with all organizational levels to keep lines of communication open to minimize conflict.
6. Change management skills	L	M	H	Manage and control changes to existing financial systems and related organizational structures to reduce costs, increase benefits, and improve performance through change management techniques.

Core Competencies (Knowledge of, Ability to Use, or Skill in Using)	Levels 1 2 3			Learning Objectives
G. General 1. Mission and functions of central agencies 2. Written communication 3. Oral communication	L H L L L L	L H H M H M	M H H H H	Acquire knowledge of the roles and missions of the central agencies and other service providers and how they interface with your agency. 1. Prepare routine memoranda and reports. 2. Prepare and/or review documentation in support of reports and/or systems requirements. 3. Prepare and review complex reports and justifications for senior management. 1. Give presentations including problems statements, recommendations, and project status. 2. Give complex/high-visibility presentations to senior management (conferences, major meetings, seminars, etc.).

Specialized Knowledge Required for Financial Management Systems

In certain instances, such as analysis, design, and development of financial management systems, the Financial System Analysts will be required to develop specialized knowledge related to the unique requirements of the particular system. The matrix that follows identifies various financial systems common throughout the government and lists the specialized knowledge required for those persons engaged in the development of those systems. It highlights the basic financial knowledge that should be acquired in order to perform their duties effectively.

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Acquisition	Supports the acquisition process of obtaining goods and services. It prepares and tracks the status of requisitions, small purchase orders, and contracts; records and validates the receipt of goods and services; and provides information to the core financial system for matching invoices and issuing payments.	SFFAS 1-- Accounting for Selected Assets and Liabilities SFFAS 3 -- Accounting for Inventory and Related Property SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government SFFAS 6 -- Accounting for Property, Plant, and Equipment 48 CFR, Chapter 1 -- Federal Acquisition Regulations
Benefit Payment	Supports payments of social insurance benefits and other transfer payments.	SFFAS 1-- Accounting for Selected Assets and Liabilities SFFAS 5 -- Accounting for Liabilities of the Federal Government Black Lung Benefits Act Railroad Retirement Act of 1974 USC Title 42, Chapter 7 -- Social Security
Budget Formulation	Supports the agency's preparation of budget information during the budget formulation process. It supports the establishment of a baseline from which to build the budget, tracks initial submissions and modifications to the budget, provides budget data for inclusion in the President's Budget, and tracks the status of the budget request as it moves through the process until enactment of appropriations.	OMB Circular A-11 -- Preparation and Submission of Budget Estimates OMB Circular A-34 -- Instructions on Budget Execution FMS Publication -- Budgetary Accounting in the Federal Government Principles of Appropriation Law

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Core Financial	Forms the backbone for the agency's integrated financial management system. It provides common processing routines, supports common data for critical financial management functions affecting the entire agency, and maintains the required financial data integrity control over financial transactions, resource balances, and other financial systems. The core financial system supports general ledger management, funds management, payment management, receipt management, and cost management.	All FASAB Accounting Concepts and Standards U.S. Government Standard General Ledger SGL Crosswalks to Financial Reports JFMIP FFMSR-1 -- Core Financial System Requirements OMB Circular A-34 -- Instructions on Budget Execution FMS Publication -- Budgetary Accounting in the Federal Government Federal Agencies' Centralized Trial-balance System Requirements Treasury Financial Manual OMB Circular A-125, Prompt Payment
Direct Loan	Supports the management of direct loan programs in which direct disbursements are made to an approved borrower, and the agency services and collects the loan. It supports the functions of loan extension, account servicing, portfolio management, and delinquent debt collection.	SFFAS 2 -- Accounting for Direct Loans and Loan Guarantees SFFAS 3 -- Accounting for Inventory and Related Property JFMIP FFMSR-5 -- Direct Loan System Requirements OMB Circular A-129 -- Policies for Federal Credit Programs and Non-Tax Receivables Federal Credit Reform Act of 1990

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Financial Reporting	Supports the accumulation and reporting of financial and related information in accordance with requirements of OMB's Bulletin on "Form and Content of Financial Statements." The system provides information for the annual and other periodic reporting of summary financial and related information including audit trails to systems of original entry and adjustments.	FASAB SRAC 2 -- Entity and Display OMB Bulletin No. 97-01 -- Formats and Instructions for the Form and Content of Agency Financial Statements U.S. Government Standard General Ledger SGL Crosswalks to Financial Reports Federal Agencies' Centralized Trial-balance System Requirements
Grant	Supports the issuance of grants and subsidies made to state and local governments, other organizations, or individuals.	SFAS 1-- Accounting for Selected Assets and Liabilities OMB Circular A-21 -- Cost Principles for Educational Institutions OMB Circular A-87 -- Cost Principles for State and Local Governments OMB Circular A-122 -- Cost Principles for Non-Profit Organizations OMB Circular A-102 -- Grants and Cooperative Agreements with State & Local Governments OMB Circular A-110 -- Uniform Administrative Requirements for Grants & Cooperative Agreements With Institutions of Higher Education, Hospitals, & Other Non-Profit Organizations Grants Management Common Rule (GMCRC)

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Guaranteed Loan	Supports the management of guaranteed loan programs, which use private sector lenders to originate and service loans, with all or a portion of the interest and loan repayment guaranteed by the federal government in case of borrower default. It supports the functions of lender management, guarantee extension and maintenance, portfolio management, acquired loan servicing, and delinquent debt collection.	<p>SFFAS 2 -- Accounting for Direct Loans and Loan Guarantees</p> <p>SFFAS 3 -- Accounting for Inventory and Related Property</p> <p>JFMIP FFMSR-6 -- Guaranteed Loan System Requirements</p> <p>OMB Circular A-129 -- Policies for Federal Credit Programs and Non-Tax Receivables</p> <p>Specialized legislation (e.g., Federal Credit Reform Act of 1990,</p> <p>Debt Collection Act of 1982 (as amended), and</p> <p>Debt Collection Improvement Act of 1996)</p>
Insurance Claim	Supports payments of insurance claims under deposit insurance, pension benefit guarantees, crop insurance, and other programs in which the government provides protection against specified risks.	<p>SFFAS 5 -- Accounting for Liabilities of the Federal Government</p> <p>USC Title 7, Chapter 36 -- Crop Insurance</p> <p>USC Title 29, Chapter 18 -- Employment Retirement Income Security Program</p> <p>USC Title 42, Chapter 50 -- National Flood Insurance</p> <p>USC Title 12, Chapter 16 -- Federal Deposit Insurance Corporation</p>

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Inventory	Supports the management of inventory held for sale or used in the production of goods and services for sale. It supports the functions of needs determination, inventory in storage, inventory in production, inventory disposition, and program planning and monitoring.	SFFAS 3 -- Accounting for Inventory and Related Property SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government 41 CFR, Chapter 101, Part 101-27 -- Inventory Management JFMIP FFMSR-7 -- Inventory Systems Requirements 48 CFR, Chapter 1 -- Federal Acquisition Regulations
Managerial Cost Accounting	Supports the appropriate collection, measurement, accumulation, analysis, interpretation, and communication of cost information. This information should be provided in such a way that it helps the user determine the cost of providing specific programs and activities and the composition of, and changes in, these costs.	SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting Government Performance and Results Act of 1993 Government Management Reform Act of 1994 JFMIP FFMSR-8 -- Managerial Cost Accounting System Requirements Activity Based Costing Managerial Cost Accounting Implementation Guide OMB Circular A-25 User Charges

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Personnel/Payroll	Supports the agency's management of human resources. It maintains data on employees and positions, supports personnel actions and decisions, captures time and attendance information, and performs leave and payroll computations (including retirement contributions).	<p>SFFAS 1 -- Accounting for Selected Assets and Liabilities</p> <p>SFFAS 4 -- Managerial Cost Accounting Concepts and Standards for the Federal Government</p> <p>SFFAS 5 -- Accounting for Liabilities of the Federal Government</p> <p>JFMIP FFMSR-2 -- Personnel Payroll System Requirements</p> <p>USC Title 5 and Title 29</p> <p>CSRS, MRS, and FERS Regulations</p> <p>IRS, State, and Local Tax Regulations Related to Mandatory Deductions</p>
Property Management	Supports physical and accounting control over fixed and movable assets of the federal government.	<p>SFFAS 6 -- Accounting for Property, Plant, and Equipment</p> <p>SFFAS 8 -- Supplementary Stewardship Reporting</p> <p>48 CFR, Chapter 1 -- Federal Acquisition Regulations</p>
Revenue	Supports the billing, collection, and detailed reporting of taxes, fees, and other revenues of the federal government.	<p>SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting</p> <p>SFFAS 8 -- Supplementary Stewardship Reporting</p> <p>FMS Publication -- Budgetary Accounting in the Federal Government -- Reimbursable Supplement</p>

Specialized Knowledge Required for Financial Management Sub-Systems

SYSTEM TYPE	DESCRIPTION	SPECIALIZED KNOWLEDGE REQUIRED
Seized/Forfeited Asset	Supports the management of property or other assets seized and/or forfeited to the federal government by federal law enforcement agencies. It tracks the status of a seized asset from the time of seizure, through various processing steps, which may include forfeiture, until final disposition of the asset.	SFFAS 3 -- Accounting for Inventory and Related Property SFFAS 7 -- Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting JFMIP FFSMR-4 -- Seized/Forfeited Asset System Requirements
Travel	Supports the agency's management of travel and transportation activities and expenses. It prepares and tracks the status of travel orders, advances, and vouchers as they go through the various stages of preparation, approval, and processing.	SFFAS 1-- Accounting for Selected Assets and Liabilities OMB Circular A-127 -- Financial Management Systems JFMIP FFSMR-3 -- Travel System Requirements Federal Travel Regulations -- 41 CFR 301 - 304 IRS Regulations related to Relocation Tax Allowances

Appendix

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